G R S IX-5]

Previous references
L B 66-16

Later references
Ind 76-178 Sp-3 B Jan-18

1916.

File No 1445-16

Serial Nos

GENERAL AND REVENUE SECRETARIAT.

Serial Nos /

Part B for November 1916

SUBJECT

Instructions for the correct preparation of Municipal budgets

G O No 2453-66 of 29 11 16

Issues instructions for the correct preparation of Municipal budgets

W D 65—GPB—50,000—21-7 18

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GENERAL AND REVENUE SECRETARIAT

(Mr)

NOTES

File No 44-16

FILE HEADING

Instructions for the correct preparation of Municipal budgets

From

No.	Dated	Received
Diary No	Enclos / Spare Copies	Serial No

BRIEF ABSTRACT OF LETTER

NOTES AND ORDERS

for notes please see LB 66-16-5

NOTES—First Sheet.

Instructions for the correct preparation of Municipal Budgets

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Proceedings of the Government of H H the Maharaja of Mysore

Order No 345-3-66 ~~Fin~~ 66-16-1
Mun 146-16-1 dated 29-4-66

Government observe that in the preparation of Municipal Budgets, the Municipal Councils do not carefully follow the rules laid down in the Account Manual - specially those under rules 18 to 21 - with the result that several defects are noticed in the budget statements. For instance -

(1) Minimum balance not maintained in many instances

(2) Normal income is less than normal expenditure in several cases

(3) Proposed estimates have the result of adding to the existing ~~to the existing~~ minus balance. There is no attempt made to reduce minus balance but there is a tendency to increase it

(4) Income is often over-estimated to show ~~fictitious~~ prosperity

(5) Normal income is sometimes less than normal expenditure which is bad finance

The violation of the rule often leads

to confusion of Municipal finance - which should be guarded against The Government therefore direct that rules 18 to 21 of the Municipal Account - Manual be strictly observed by the Municipal Bodies in preparing the - Budget Estimates in future

2. In following the rules, the Municipal Councils should strictly adhere to their budget programme every year, estimate carefully that normal income provides for expenditure well within their means and show distinctly all special grants for special works - both under total balance and total expenditure every year All increase of expenditure should be carefully considered with reference to resources and it should be clearly understood that - Government will not sanction any excess if it cannot be met by the normal resources of the Municipal bodies concerned

3. The normal income and expenditure should be arrived at by - deducting from the total income and expenditure the totals of the extraordinary items of income and expenditure, and with a view to ensure that the Municipal Bodies calculate their normal income and expenditure correctly and review their financial position in a careful manner, Government direct that a statement in the accompanying form be prepared, scrutinised and passed by the

the Municipal bodies and a copy thereof submitted with the Budget Estimates to Government every year

4 The Comptroller is requested to issue the necessary addendum and corrigendum to the Municipal Account Manual

Offg Secretary to Government,
Revenue Department

To

The Presidents of the Bangalore and Mysore City Municipal Councils
The President of the Sringeri Municipal Board
The Deputy Commissioners of Districts
The Comptroller, Mysore Government
The Superintendent, Government Press
The Superintendent, Government Stationery with the request that sufficient number of copies of the statement may be printed and supplied to the Presidents and Deputy Commissioners

R N

Statement showing the financial condition of the Municipal Board / Municipal Council

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Income

Total Receipts

Deduct extraordinary items - viz

1 Loans and other public debt items

2 Interest on investments

3 Occasional Grants from Government for Special works

4 Sale of lands

5 Other items to be specified

Total deductions

Normal income

Expenditure

Total Expenditure

Deduct extraordinary items, viz

1 Public Works, optional

2 Construction and improvement of Dispensary buildings including staff quarters.

3 Compensation

4 Loans and other public debt items

5 Other items to be specified

Total deductions

Normal Expenditure

Result of financial review

Action proposed to be taken to keep the normal expenditure within the normal income or to improve the resources of the Board

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Percentage of expenditure on Public Works to normal receipts

Percentage of expenditure on establishments to normal receipts

TNM

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. 3453-66—Mi. 144-16-1, dated 29th Nov. 1916

Municipal Budgets

Issues instructions for the correct preparation of

W D 1467—GPB—16.12.16—900

No 3453-66—Ml 144-16 1, dated 29th November 1916

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GENERAL AND REVENUE DEPARTMENTS

Order No 3453-66—Ml 144-16-1, dated 29th November 1916

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L KRISHNA RAO,
Offg Secy to Govt, Rev Dept

To—The Presidents of the Bangalore and Mysore City Municipal Councils
The President of the Sringeri Municipal Board
The Deputy Commissioners of Districts
The Comptroller to the Government of Mysore
The Superintendent Government Press
The Superintendent Government Stationery with the request that sufficient number of copies of the statement may be printed and supplied to the Presidents and Deputy Commissioners

No 3453-66—ML 144-16-1 DATED 29TH NOVEMBER 1916

STATEMENT SHOWING THE FINANCIAL CONDITION OF THE MUNICIPAL BOARD MUNICIPAL COUNCIL

INCOME

Total Receipts

Deduct extraordinary items — Nil.

1 Loans and other public debt items

2 Interest on investments

3 Occasional grants from Government for special works

4 Sale of lands

5 Other items to be specified

Total deductions	
Normal income	

EXPENDITURE

Total Expenditure

Deduct extraordinary items, *viz* —

1 Public works, optional

2 Construction and improvement of dispensary buildings including staff quarters

3 Compensation

4 Loans and other public debt items

5 Other items to be specified

Total deductions	
Normal expenditure	
Result of financial review	
Action proposed to be taken to keep the normal expenditure within the normal income or to improve the resources of the Board	
Percentage of expenditure on public works to normal receipts	
Percentage of expenditure on establishments to normal receipts	